

Amendment No. 1 to SB2064

Ketron
Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2064

House Bill No. 1474*

by deleting Section 1 in its entirety and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-1501(d), is amended by deleting the following sentence:

No hearing costs shall be assessed for any appeal which has been withdrawn or for which the parties have agreed to settlement of the appeal prior to a hearing.

and by substituting instead the following:

No hearing costs shall be assessed for any appeal which has been withdrawn or for which the parties have agreed to settlement of the appeal prior to a hearing, but additional processing costs may be assessed as follows:

(1) All the amount otherwise due as hearing costs shall be assessed as additional processing costs if the notice of hearing so states and the appeal is withdrawn or settled within seven (7) days of any scheduled hearing on the merits, unless any party requests postponement of the hearing within fourteen (14) days after the notice of hearing is sent. The board shall reserve and only utilize this procedure for instances where there is a reasonable cause to anticipate that a party may unreasonably delay requesting withdrawal or settlement.

(2) In any circumstance other than (1) above, additional processing costs in the amount of ten dollars (\$10) shall be due if an appeal is settled.

In any appeal of a local assessment where the taxpayer is required to file directly with the board, and for which there is no right of first hearing before the county board of equalization, no hearing costs shall be assessed at the first level of hearing, before the hearing officer or administrative judge sitting alone.